

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Saturday 9<sup>th</sup> December, 2017**

**No. 622**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 59/2017–State Tax**

**Dated: 15<sup>th</sup> November, 2017**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby makes the following amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue and Expenditure No. 41/2017-State Tax, dated the 13<sup>th</sup> October, 2017, published in the Gazette of Sikkim, namely:-

In the said notification, for the words, figures and letters "the 15<sup>th</sup> day of November, 2017", the words, figures and letters "the 24<sup>th</sup> day of December, 2017" shall be substituted.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**